



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Carroll County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Carroll County, Missouri, for the two years ended December 31, 2000. A copy of this audit which was performed by Larson, Allen, Weishair & Co., LLP, Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Claire McCaskill", is positioned above the printed name and title.

Claire C. McCaskill
State Auditor

Report No. 2001-70
August 31, 2001

**CARROLL COUNTY, MISSOURI
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2000 AND 1999

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the County Commission
and Officeholders of Carroll County, Missouri

We have audited the special-purpose financial statements, identified in the table of contents, of various funds of Carroll County, Missouri, as of and for the years ended December 31, 2000 and 1999. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Carroll County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Carroll County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Carroll County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

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In accordance with Government Auditing Standards, we have also issued a report dated March 22, 2001, on our consideration of Carroll County, Missouri's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audits.

Our audit was performed for the purpose of forming an opinion on the special purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special purpose financial statements of Carroll County, Missouri. Such information has been subjected to the auditing procedures applied in the audit of the special purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the special purpose financial statements taken as a whole.

Original Signed by Auditor

LARSON, ALLEN, WEISHAIR & CO., LLP

March 22, 2001
St. Louis, Missouri

EXHIBIT A-1

CARROLL COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 221,371	\$ 1,421,557	\$ 1,368,342	\$ 274,586
Special Road and Bridge	793,982	1,231,245	1,326,989	698,238
Assessment	15,970	127,970	126,825	17,115
Law Enforcement Training	9,970	6,502	7,003	9,469
Prosecuting Attorney Training	82	1,798	1,817	63
Health Center	56,168	265,665	250,106	71,727
Drainage III	108,988	27,240	118,281	17,947
Sheriff's Inmate	2,874	3,406	2,486	3,794
Special Sheriff's	7,799	10,462	12,392	5,869
Johnson Grass	5,244	24,106	3,041	26,309
Law Library	145	1,110	435	820
Recorder's Preservation	9,670	4,173	3,571	10,272
Prosecuting Attorney Bad Check	12,091	9,292	5,609	15,774
Prosecuting Attorney Delinquent Tax	703	23	0	726
Senate Bill 40 Board	21,315	123,362	142,808	1,869
Associate Division Interest	947	363	83	1,227
Probate Division Interest	42	20	0	62
Circuit Clerk Interest	3,392	1,561	1,299	3,654
Federal Emergency Management Assistance	0	99,282	99,282	0
Election Services	451	2,411	1,702	1,160
Courthouse Restoration	551	417,475	371,598	46,428
Subtotal	1,271,755	3,779,023	3,843,669	1,207,109
Children's Trust	2,747	552	0	3,299
Focus on Kids	292	356	0	648
Total	\$ 1,274,794	\$ 3,779,931	\$ 3,843,669	\$ 1,211,056

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT A-2

CARROLL COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 109,770	\$ 1,217,218	\$ 1,105,617	\$ 221,371
Special Road and Bridge	631,027	1,463,845	1,300,890	793,982
Assessment	18,300	134,884	137,214	15,970
Law Enforcement Training	13,150	8,364	11,544	9,970
Prosecuting Attorney Training	305	1,224	1,447	82
Health Center	74,895	234,062	252,789	56,168
Drainage III	101,852	28,462	21,326	108,988
Sheriff's Inmate	2,712	2,889	2,727	2,874
Special Sheriff's	3,176	10,529	5,906	7,799
Johnson Grass	7,130	515	2,401	5,244
Law Library	138	1,482	1,475	145
Recorder's Preservation	6,776	4,654	1,760	9,670
Prosecuting Attorney Bad Check	9,444	7,456	4,809	12,091
Prosecuting Attorney Delinquent Tax	671	32	-	703
Senate Bill 40 Board	7,784	116,221	102,690	21,315
Associate Division Interest	1,136	311	500	947
Probate Division Interest	28	14	-	42
Circuit Clerk Interest	4,146	1,954	2,708	3,392
Federal Emergency Management Assistance	-	620,644	620,644	-
Election Services	-	451	-	451
Courthouse Restoration	100	1,195	744	551
Subtotal	992,540	3,856,406	3,577,191	1,271,755
Children's Trust	2,258	489	-	2,747
Focus on Kids	-	292	-	292
Total	\$ 994,798	\$ 3,857,187	\$ 3,577,191	\$ 1,274,794

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT B

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
GENERAL REVENUE FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Taxes	\$ 305,000	\$ 324,755	\$ 19,755	\$ 295,650	\$ 300,942	\$ 5,292
Sales Taxes	276,000	303,353	27,353	262,200	273,933	11,733
Intergovernmental	128,350	207,394	79,044	151,534	147,328	(4,206)
Charges for Services	156,400	177,310	20,910	164,750	154,861	(9,889)
Interest	12,500	16,235	3,735	10,500	12,352	1,852
Other	308,300	259,495	(48,805)	259,662	287,275	27,613
Transfers In	31,141	133,015	101,874	60,800	40,527	(20,273)
Total Receipts	<u>\$ 1,217,691</u>	<u>\$ 1,421,557</u>	<u>\$ 203,866</u>	<u>\$ 1,205,096</u>	<u>\$ 1,217,218</u>	<u>\$ 12,122</u>
DISBURSEMENTS						
County Commission	\$ 84,056	\$ 83,545	\$ 511	\$ 79,134	\$ 81,338	\$ (2,204)
County Clerk	82,830	83,107	(277)	86,286	80,582	5,704
Elections	94,148	97,088	(2,940)	50,370	47,748	2,622
Buildings and Grounds	99,165	74,174	24,991	90,267	60,293	29,974
Employee Fringe Benefits	158,000	144,968	13,032	151,732	137,910	13,822
County Treasurer	57,492	56,535	957	55,860	55,926	(66)
County Collector	-	-	-	-	-	-
Ex Officio Recorder of Deeds	30,549	19,823	10,726	33,378	29,457	3,921
Circuit Clerk	-	-	-	-	-	-
Associate Circuit	-	-	-	-	-	-
Associate Circuit (Probate)	9,340	6,255	3,085	9,110	6,830	2,280
Court Administration	57,920	51,051	6,869	52,300	47,234	5,066
Public Administrator	24,243	84,458	(60,215)	27,690	22,563	5,127
Sheriff	340,337	297,230	43,107	281,748	269,171	12,577
Jail	172,726	171,320	1,406	182,481	156,768	25,713
Prosecuting Attorney	88,605	79,266	9,339	84,050	78,097	5,953
Juvenile Officer	14,615	9,897	4,718	39,108	24,616	14,492
County Coroner	7,727	6,584	1,143	8,610	6,985	1,625
Public Health and Welfare Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	103,041	(103,041)	13,200	99	13,101
Emergency Fund	40,000	-	40,000	36,369	-	36,369
Total Disbursements	<u>\$ 1,361,753</u>	<u>\$ 1,368,342</u>	<u>\$ (6,589)</u>	<u>\$ 1,281,693</u>	<u>\$ 1,105,617</u>	<u>\$ 176,076</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (144,062)</u>	<u>\$ 53,215</u>	<u>\$ 197,277</u>	<u>\$ (76,597)</u>	<u>\$ 111,601</u>	<u>\$ 188,198</u>
CASH, JANUARY 1	<u>221,371</u>	<u>221,371</u>	<u>-</u>	<u>109,770</u>	<u>109,770</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 77,309</u></u>	<u><u>\$ 274,586</u></u>	<u><u>\$ 197,277</u></u>	<u><u>\$ 33,173</u></u>	<u><u>\$ 221,371</u></u>	<u><u>\$ 188,198</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT C

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 1,390,000	\$ 1,189,281	\$ (200,719)	\$ 1,905,600	\$ 1,424,735	\$ (480,865)
Charge for Services	-	-	-	6,730	-	(6,730)
Interest	34,000	41,678	7,678	23,520	33,409	9,889
Transfers in	-	286	286	-	5,701	5,701
Total Receipts	<u>\$ 1,424,000</u>	<u>\$ 1,231,245</u>	<u>\$ (192,755)</u>	<u>\$ 1,935,850</u>	<u>\$ 1,463,845</u>	<u>\$ (472,005)</u>
DISBURSEMENTS						
Salaries	\$ 146,106	\$ 127,629	\$ 18,477	\$ 157,935	\$ 126,603	\$ 31,332
Employee Fringe Benefits	39,055	37,093	1,962	48,883	31,970	16,913
Supplies	10,600	8,063	2,537	16,535	12,529	4,006
Insurance	10,000	12,969	(2,969)	10,000	7,526	2,474
Road and Bridge Materials	384,300	366,713	17,587	333,550	292,881	40,669
Equipment Repairs	92,400	65,343	27,057	153,000	209,891	(56,891)
Rentals	3,500	4,915	(1,415)	1,000	140	860
Equipment Purchases	-	-	-	-	-	-
Construction, Repair and Maintenance	784,000	424,131	359,869	1,312,500	578,435	734,065
Other	2,500	106	2,394	3,000	2,726	274
Operating Transfers	38,000	280,027	(242,027)	60,000	38,189	21,811
Total Disbursements	<u>\$ 1,510,461</u>	<u>\$ 1,326,989</u>	<u>\$ 183,472</u>	<u>\$ 2,096,403</u>	<u>\$ 1,300,890</u>	<u>\$ 795,513</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (86,461)	\$ (95,744)	\$ (9,283)	\$ (160,553)	\$ 162,955	\$ 323,508
CASH, JANUARY 1	793,982	793,982	-	631,027	631,027	-
CASH, DECEMBER 31	<u>\$ 707,521</u>	<u>\$ 698,238</u>	<u>\$ (9,283)</u>	<u>\$ 470,474</u>	<u>\$ 793,982</u>	<u>\$ 323,508</u>
Cash - Prior Page		274,586			221,371	

EXHIBIT D

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 132,587	\$ 121,936	\$ (10,651)	\$ 109,000	\$ 131,781	\$ 22,781
Charges for Services	-	-	-	-	-	-
Interest	2,000	1,689	(311)	1,200	1,959	759
Other	1,100	3,963	2,863	1,150	1,140	(10)
Transfers in	-	382	382	13,200	4	(13,196)
Total Receipts	<u>\$ 135,687</u>	<u>\$ 127,970</u>	<u>\$ (7,717)</u>	<u>\$ 124,550</u>	<u>\$ 134,884</u>	<u>\$ 10,334</u>
DISBURSEMENTS						
Assessor	\$ 129,050	\$ 126,825	\$ 2,225	\$ 142,835	\$ 137,214	\$ 5,621
Total Disbursements	<u>\$ 129,050</u>	<u>\$ 126,825</u>	<u>\$ 2,225</u>	<u>\$ 142,835</u>	<u>\$ 137,214</u>	<u>\$ 5,621</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 6,637	\$ 1,145	\$ (5,492)	\$ (18,285)	\$ (2,330)	\$ 15,955
CASH, JANUARY 1	15,970	15,970	-	18,300	18,300	-
CASH, DECEMBER 31	<u>\$ 22,607</u>	<u>\$ 17,115</u>	<u>\$ (5,492)</u>	<u>\$ 15</u>	<u>\$ 15,970</u>	<u>\$ 15,955</u>
Cash - Prior Page		<u>972,824</u>			<u>1,015,353</u>	
Cash Subtotal Carryforward		<u>\$ 989,939</u>			<u>\$ 1,031,323</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT E

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 5,505	\$ 3,700	\$ (1,805)	\$ 2,805	\$ 5,285	\$ 2,480
Charges for Services	2,000	1,773	(227)	1,600	1,837	237
Interest	400	278	(122)	-	449	449
Other	795	751	(44)	890	793	(97)
Total Receipts	<u>\$ 8,700</u>	<u>\$ 6,502</u>	<u>\$ (2,198)</u>	<u>\$ 5,295</u>	<u>\$ 8,364</u>	<u>\$ 3,069</u>
DISBURSEMENTS						
Mileage & Training	\$ 3,600	\$ 1,225	\$ 2,375	\$ 3,250	\$ 3,538	\$ (288)
Misc.-Other	7,295	5,499	1,796	8,740	7,557	1,183
Operating Transfers	-	279	(279)	-	449	(449)
Total Disbursements	<u>\$ 10,895</u>	<u>\$ 7,003</u>	<u>\$ 3,892</u>	<u>\$ 11,990</u>	<u>\$ 11,544</u>	<u>\$ 446</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,195)	\$ (501)	\$ 2,840	\$ (6,695)	\$ (3,180)	\$ 1,016
CASH, JANUARY 1	9,970	9,970	-	13,150	13,150	-
CASH, DECEMBER 31	<u>\$ 7,775</u>	<u>\$ 9,469</u>	<u>\$ 2,840</u>	<u>\$ 6,455</u>	<u>\$ 9,970</u>	<u>\$ 1,016</u>
Cash - Prior Page		989,939			1,031,323	
Cash Subtotal Carryforward		<u>\$ 999,408</u>			<u>\$ 1,041,293</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT F

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY TRAINING FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 500	\$ 398	\$ (102)	\$ 500	\$ 474	\$ (26)
Transfers In	500	1,400	900	-	750	750
Total Receipts	<u>\$ 1,000</u>	<u>\$ 1,798</u>	<u>\$ 798</u>	<u>\$ 500</u>	<u>\$ 1,224</u>	<u>\$ 724</u>
DISBURSEMENTS						
Prosecuting Attorney	\$ 1,000	\$ 1,807	\$ (807)	\$ 700	\$ 1,383	\$ (683)
Transfers Out	-	10	(10)	-	64	(64)
Total Disbursements	<u>\$ 1,000</u>	<u>\$ 1,817</u>	<u>\$ (817)</u>	<u>\$ 700</u>	<u>\$ 1,447</u>	<u>\$ (747)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (19)	\$ (19)	\$ (200)	\$ (223)	\$ 23
CASH, JANUARY 1	82	82	-	305	305	-
CASH, DECEMBER 31	<u>\$ 82</u>	<u>\$ 63</u>	<u>\$ (19)</u>	<u>\$ 105</u>	<u>\$ 82</u>	<u>\$ 23</u>
Cash - Prior Page		999,408			1,041,293	
Cash Subtotal Carryforward		<u>\$ 999,471</u>			<u>\$ 1,041,375</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT G

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
HEALTH CENTER
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax	\$ 121,029	\$ 122,645	\$ 1,616	\$ 108,000	\$ 108,809	\$ 809
Intergovernmental	111,850	104,692	(7,158)	113,410	100,615	(12,795)
Interest	4,000	4,780	780	3,500	3,931	431
Other	27,712	33,548	5,836	30,500	20,707	(9,793)
Transfers in	-	-	-	-	-	-
Total Receipts	\$ 264,591	\$ 265,665	\$ 1,074	\$ 255,410	\$ 234,062	\$ (21,348)
DISBURSEMENTS						
Salaries	\$ 191,401	\$ 196,543	\$ (5,142)	\$ 226,194	\$ 200,323	\$ 25,871
Cholesterol	1,500	1,275	225	1,550	2,553	(1,003)
Health-Wellness	500	273	227	2,000	1,013	987
Advertising	600	350	250	2,000	1,137	863
Travel	6,800	4,833	1,967	6,000	6,662	(662)
Miscellaneous	100	52	48	820	36	784
Postage	1,000	978	22	1,300	983	317
Telephone	2,900	2,511	389	2,900	2,741	159
Equipment	3,170	2,983	187	3,430	4,833	(1,403)
Car Seats/Helmets	2,200	1,165	1,035	800	1,096	(296)
Medical Supplies	8,500	4,323	4,177	7,000	7,166	(166)
Training	3,500	1,571	1,929	1,800	3,194	(1,394)
Office Supplies	3,000	2,026	974	3,000	2,192	808
Custodial Supplies	500	486	14	500	335	165
Birth/Death Certificates	400	315	85	350	316	34
Building Maintenance	7,500	858	6,642	6,500	343	6,157
Custodial	350	282	68	350	332	18
Dues/Subscriptions	1,100	799	301	600	481	119
Election Costs	1,000	-	1,000	2,000	2,759	(759)
Environmental San.	14,500	14,971	(471)	14,000	5,729	8,271
Workman's Comp	3,000	2,084	916	4,000	2,956	1,044
Legal & Professional	250	-	250	500	153	347
Utilities	3,000	2,613	387	3,000	2,524	476
Insurance	2,770	3,007	(237)	2,700	2,619	81
Contract Fees	350	240	110	500	240	260
WIC Nutrition	200	180	20	200	73	127
Computer	500	279	221	-	-	-
MCH	800	1,287	(487)	-	-	-
School Health	3,200	3,822	(622)	-	-	-
Total Disbursements	\$ 264,591	\$ 250,106	\$ 14,485	\$ 293,994	\$ 252,789	\$ 41,205
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 15,559	\$ (15,559)	\$ (38,584)	\$ (18,727)	\$ (19,857)
CASH, JANUARY 1	56,168	56,168	-	74,895	74,895	-
CASH, DECEMBER 31	\$ 56,168	\$ 71,727	\$ (15,559)	\$ 36,311	\$ 56,168	\$ (19,857)
Cash - Prior Page		999,471			1,041,375	
Cash Subtotal Carryforward		\$ 1,071,198			\$ 1,097,543	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT H

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
DRAINAGE III
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax	\$ 25,000	\$ 24,001	\$ (999)	\$ 25,000	\$ 24,247	\$ (753)
Interest	1,500	3,239	1,739	5,000	4,215	(785)
Total Receipts	<u>\$ 26,500</u>	<u>\$ 27,240</u>	<u>\$ 740</u>	<u>\$ 30,000</u>	<u>\$ 28,462</u>	<u>\$ (1,538)</u>
DISBURSEMENTS						
Office Expenditures	\$ 118,250	\$ 118,281	\$ (31)	\$ 900	\$ 5,890	\$ (4,990)
Other	1,160	-	1,160	43,000	15,436	27,564
Total Disbursements	<u>\$ 119,410</u>	<u>\$ 118,281</u>	<u>\$ 1,129</u>	<u>\$ 43,900</u>	<u>\$ 21,326</u>	<u>\$ 22,574</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (92,910)	\$ (91,041)	\$ (1,869)	\$ (13,900)	\$ 7,136	\$ (21,036)
CASH, JANUARY 1	108,988	108,988	-	101,852	101,852	-
CASH, DECEMBER 31	<u>\$ 16,078</u>	<u>\$ 17,947</u>	<u>\$ (1,869)</u>	<u>\$ 87,952</u>	<u>\$ 108,988</u>	<u>\$ (21,036)</u>
Cash - Prior Page		1,071,198			1,097,543	
Cash Subtotal Carryforward		<u>\$ 1,089,145</u>			<u>\$ 1,206,531</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT I

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF'S INMATE
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 2,500	\$ 3,299	\$ 799	\$ 3,400	\$ 2,803	\$ (597)
Interest	80	107	27	-	86	86
Total Receipts	<u>\$ 2,580</u>	<u>\$ 3,406</u>	<u>\$ 826</u>	<u>\$ 3,400</u>	<u>\$ 2,889</u>	<u>\$ (511)</u>
DISBURSEMENTS						
Supplies	\$ 5,000	\$ 2,486	\$ 2,514	\$ 3,000	\$ 2,727	\$ 273
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 2,486</u>	<u>\$ 2,514</u>	<u>\$ 3,000</u>	<u>\$ 2,727</u>	<u>\$ 273</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,420)	\$ 920	\$ 3,340	\$ 400	\$ 162	\$ 238
CASH, JANUARY 1	2,874	2,874	-	2,712	2,712	-
CASH, DECEMBER 31	<u>\$ 454</u>	<u>\$ 3,794</u>	<u>\$ 3,340</u>	<u>\$ 3,112</u>	<u>\$ 2,874</u>	<u>\$ 238</u>
Cash - Prior Page		<u>1,089,145</u>			<u>1,206,531</u>	
Cash Subtotal Carryforward		<u>\$ 1,092,939</u>			<u>\$ 1,209,405</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT J

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL SHERIFF'S
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 10,500	\$ 10,068	\$ (432)	\$ 9,300	\$ 10,379	\$ 1,079
Interest	150	250	100	-	150	150
Other	-	144	144	-	-	-
Total Receipts	<u>\$ 10,650</u>	<u>\$ 10,462</u>	<u>\$ (188)</u>	<u>\$ 9,300</u>	<u>\$ 10,529</u>	<u>\$ 1,229</u>
DISBURSEMENTS						
Equipment	\$ 9,900	\$ 12,272	\$ (2,372)	\$ 7,615	\$ 3,916	\$ 3,699
Miscellaneous	5,000	120	4,880	1,500	1,915	(415)
Transfers	-	-	-	-	75	(75)
Total Disbursements	<u>\$ 14,900</u>	<u>\$ 12,392</u>	<u>\$ 2,508</u>	<u>\$ 9,115</u>	<u>\$ 5,906</u>	<u>\$ 3,209</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,250)	\$ (1,930)	\$ 2,320	\$ 185	\$ 4,623	\$ 4,438
CASH, JANUARY 1	7,799	7,799	-	3,176	3,176	-
CASH, DECEMBER 31	<u>\$ 3,549</u>	<u>\$ 5,869</u>	<u>\$ 2,320</u>	<u>\$ 3,361</u>	<u>\$ 7,799</u>	<u>\$ 4,438</u>
Cash - Prior Page		<u>1,092,939</u>			<u>1,209,405</u>	
Cash Subtotal Carryforward		<u>\$ 1,098,808</u>			<u>\$ 1,217,204</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT K

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
JOHNSON GRASS FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Tax	\$ -	\$ 23,402	\$ 23,402	\$ -	\$ -	\$ -
Intergovernmental	20,000	-	(20,000)	50	341	291
Transfers	-	-	-	-	30	30
Interest	600	704	104	200	144	(56)
Total Receipts	\$ 20,600	\$ 24,106	\$ 3,506	\$ 250	\$ 515	\$ 265
DISBURSEMENTS						
Salaries	\$ 1,815	\$ 1,619	\$ 196	\$ 1,445	\$ 1,242	\$ 203
Chemicals & Misc.	450	112	338	450	70	380
Mileage & Training	1,400	840	560	1,800	901	899
Advertising	50	8	42	50	44	6
Transfers	-	462	(462)	-	144	(144)
Total Disbursements	\$ 3,715	\$ 3,041	\$ 674	\$ 3,745	\$ 2,401	\$ 1,344
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 16,885	\$ 21,065	\$ (4,180)	\$ (3,495)	\$ (1,886)	\$ (1,609)
CASH, JANUARY 1	5,244	5,244	-	7,130	7,130	-
CASH, DECEMBER 31	<u>\$ 22,129</u>	<u>\$ 26,309</u>	<u>\$ (4,180)</u>	<u>\$ 3,635</u>	<u>\$ 5,244</u>	<u>\$ (1,609)</u>
Cash - Prior Page		1,098,808			1,217,204	
Cash Subtotal Carryforward		<u>\$ 1,125,117</u>			<u>\$ 1,222,448</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT L

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 1,400	\$ 1,110	\$ (290)	\$ 1,500	\$ 1,482	\$ (18)
Transfers In	-	-	-	-	-	-
Total Receipts	<u>\$ 1,400</u>	<u>\$ 1,110</u>	<u>\$ (290)</u>	<u>\$ 1,500</u>	<u>\$ 1,482</u>	<u>\$ (18)</u>
DISBURSEMENTS						
Office	\$ 1,400	\$ 435	\$ 965	\$ 1,600	\$ 1,475	\$ 125
Other	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,400</u>	<u>\$ 435</u>	<u>\$ 965</u>	<u>\$ 1,600</u>	<u>\$ 1,475</u>	<u>\$ 125</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 675	\$ 675	\$ (100)	\$ 7	\$ 107
CASH, JANUARY 1	145	145	-	138	138	-
CASH, DECEMBER 31	<u>\$ 145</u>	<u>\$ 820</u>	<u>\$ 675</u>	<u>\$ 38</u>	<u>\$ 145</u>	<u>\$ 107</u>
Cash - Prior Page		1,125,117			1,222,448	
Cash Subtotal Carryforward		<u>\$ 1,125,937</u>			<u>\$ 1,222,593</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT M

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER'S PRESERVATION
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 4,600	\$ 4,173	\$ (427)	\$ 4,500	\$ 4,614	\$ 114
Transfers In	-	-	-	-	40	40
Total Receipts	<u>\$ 4,600</u>	<u>\$ 4,173</u>	<u>\$ (427)</u>	<u>\$ 4,500</u>	<u>\$ 4,654</u>	<u>\$ 154</u>
DISBURSEMENTS						
Office Expenditures	\$ 5,000	\$ 3,571	\$ 1,429	\$ 3,200	\$ 1,760	\$ 1,440
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 3,571</u>	<u>\$ 1,429</u>	<u>\$ 3,200</u>	<u>\$ 1,760</u>	<u>\$ 1,440</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (400)	\$ 602	\$ 1,002	\$ 1,300	\$ 2,894	\$ 1,594
CASH, JANUARY 1	9,670	9,670	-	6,776	6,776	-
CASH, DECEMBER 31	<u>\$ 9,270</u>	<u>\$ 10,272</u>	<u>\$ 1,002</u>	<u>\$ 8,076</u>	<u>\$ 9,670</u>	<u>\$ 1,594</u>
Cash - Prior Page		<u>1,125,937</u>			<u>1,222,593</u>	
Cash Subtotal Carryforward		<u>\$ 1,136,209</u>			<u>\$ 1,232,263</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT N

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY BAD CHECK
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,000	\$ 9,292	\$ 3,292	\$ 6,000	\$ 7,456	\$ 1,456
Total Receipts	\$ 6,000	\$ 9,292	\$ 3,292	\$ 6,000	\$ 7,456	\$ 1,456
DISBURSEMENTS						
Office Expenditures	\$ 4,100	\$ 2,159	\$ 1,941	\$ 9,750	\$ 3,209	\$ 6,541
Mileage & Training	1,000	1,319	(319)	1,000	850	150
Transfers	941	2,131	(1,190)	-	750	(750)
Total Disbursements	\$ 6,041	\$ 5,609	\$ 432	\$ 10,750	\$ 4,809	\$ 5,941
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (41)	\$ 3,683	\$ 3,724	\$ (4,750)	\$ 2,647	\$ 7,397
CASH, JANUARY 1	12,091	12,091	-	9,444	9,444	-
CASH, DECEMBER 31	<u>\$ 12,050</u>	<u>\$ 15,774</u>	<u>\$ 3,724</u>	<u>\$ 4,694</u>	<u>\$ 12,091</u>	<u>\$ 7,397</u>
Cash - Prior Page		1,136,209			1,232,263	
Cash Subtotal Carryforward		<u>\$ 1,151,983</u>			<u>\$ 1,244,354</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT O

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY DELINQUENT TAX FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 150	\$ 23	\$ (127)	\$ 1,500	\$ 32	\$ (1,468)
Total Receipts	\$ 150	\$ 23	\$ (127)	\$ 1,500	\$ 32	\$ (1,468)
DISBURSEMENTS						
Office Expenditures & Mileage	\$ 150	\$ -	\$ 150	\$ 700	\$ -	\$ 700
Total Disbursements	\$ 150	\$ -	\$ 150	\$ 700	\$ -	\$ 700
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 23	\$ 23	\$ 800	\$ 32	\$ (768)
CASH, JANUARY 1	703	703	-	671	671	-
CASH, DECEMBER 31	<u>\$ 703</u>	<u>\$ 726</u>	<u>\$ 23</u>	<u>\$ 1,471</u>	<u>\$ 703</u>	<u>\$ (768)</u>
Cash - Prior Page		1,151,983			1,244,354	
Cash Subtotal Carryforward		<u>\$ 1,152,709</u>			<u>\$ 1,245,057</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT P

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
SENATE BILL 40 BOARD FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property Taxes	\$ 122,647	\$ 122,647	\$ -	\$ 112,270	\$ 108,681	\$ (3,589)
Intergovernmental	-	-	-	-	6,587	6,587
Charges for services	-	-	-	-	-	-
Interest	680	715	35	500	953	453
Other	-	-	-	-	-	-
Total Receipts	<u>\$ 123,327</u>	<u>\$ 123,362</u>	<u>\$ 35</u>	<u>\$ 112,770</u>	<u>\$ 116,221</u>	<u>\$ 3,451</u>
DISBURSEMENTS						
Office Expenditures	\$ 135	\$ 135	\$ -	\$ 1,240	\$ 156	\$ 1,084
Equipment	-	-	-	-	-	-
Mileage and Training	-	-	-	-	-	-
Other	142,673	142,673	-	110,500	102,534	7,966
Total Disbursements	<u>\$ 142,808</u>	<u>\$ 142,808</u>	<u>\$ -</u>	<u>\$ 111,740</u>	<u>\$ 102,690</u>	<u>\$ 9,050</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (19,481)	\$ (19,446)	\$ 35	\$ 1,030	\$ 13,531	\$ 12,501
CASH, JANUARY 1	21,315	21,315	-	7,784	7,784	-
CASH, DECEMBER 31	<u>\$ 1,834</u>	<u>\$ 1,869</u>	<u>\$ 35</u>	<u>\$ 8,814</u>	<u>\$ 21,315</u>	<u>\$ 12,501</u>
Cash - Prior Page		<u>1,152,709</u>			<u>1,245,057</u>	
Cash Subtotal Carryforward		<u>\$ 1,154,578</u>			<u>\$ 1,266,372</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT Q

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSOCIATE DIVISION II INTEREST FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 300	\$ 363	\$ 63	\$ 300	\$ 311	\$ 11
Total Receipts	\$ 300	\$ 363	\$ 63	\$ 300	\$ 311	\$ 11
DISBURSEMENTS						
Associate Division	\$ -	\$ 83	\$ (83)	\$ 300	\$ 500	\$ (200)
Total Disbursements	\$ -	\$ 83	\$ (83)	\$ 300	\$ 500	\$ (200)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 300	\$ 280	\$ (20)	\$ -	\$ (189)	\$ (189)
CASH, JANUARY 1	947	947	-	1,136	1,136	-
CASH, DECEMBER 31	<u>\$ 1,247</u>	<u>\$ 1,227</u>	<u>\$ (20)</u>	<u>\$ 1,136</u>	<u>\$ 947</u>	<u>\$ (189)</u>
Cash - Prior Page		1,154,578			1,266,372	
Cash Subtotal Carryforward		<u>\$ 1,155,805</u>			<u>\$ 1,267,319</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT R

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
PROBATE DIVISION INTEREST FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 14	\$ 20	\$ 6	\$ 19	\$ 14	\$ (5)
Total Receipts	<u>\$ 14</u>	<u>\$ 20</u>	<u>\$ 6</u>	<u>\$ 19</u>	<u>\$ 14</u>	<u>\$ (5)</u>
DISBURSEMENTS						
Probate Division	\$ -	\$ -	\$ -	\$ 111	\$ -	\$ 111
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111</u>	<u>\$ -</u>	<u>\$ 111</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 14	\$ 20	\$ 6	\$ (92)	\$ 14	\$ 106
CASH, JANUARY 1	42	42	-	28	28	-
CASH, DECEMBER 31	<u>\$ 56</u>	<u>\$ 62</u>	<u>\$ 6</u>	<u>\$ (64)</u>	<u>\$ 42</u>	<u>\$ 106</u>
Cash - Prior Page		1,155,805			1,267,319	
Cash Subtotal Carryforward		<u>\$ 1,155,867</u>			<u>\$ 1,267,361</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT S

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
ELECTION SERVICES FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 3,000	\$ 2,381	\$ (619)	\$ -	\$ 451	\$ 451
Interest	50	30	(20)	-	-	-
Total Receipts	<u>\$ 3,050</u>	<u>\$ 2,411</u>	<u>\$ (639)</u>	<u>\$ -</u>	<u>\$ 451</u>	<u>\$ 451</u>
DISBURSEMENTS						
Office Expenditures	\$ 2,500	\$ 1,635	\$ 865	\$ -	\$ -	\$ -
Training	950	67	883	-	-	-
Total Disbursements	<u>\$ 3,450</u>	<u>\$ 1,702</u>	<u>\$ 1,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (400)	\$ 709	\$ 1,109	\$ -	\$ 451	\$ 451
CASH, JANUARY 1	451	451	-	-	-	-
CASH, DECEMBER 31	<u>\$ 51</u>	<u>\$ 1,160</u>	<u>\$ 1,109</u>	<u>\$ -</u>	<u>\$ 451</u>	<u>\$ 451</u>
Cash - Prior Page		1,155,867			1,267,361	
Cash Subtotal Carryforward		<u>\$ 1,157,027</u>			<u>\$ 1,267,812</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT T

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
CIRCUIT CLERK INTEREST FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 1,500	\$ 1,561	\$ 61	\$ -	\$ 1,954	\$ 1,954
Total Receipts	\$ 1,500	\$ 1,561	\$ 61	\$ -	\$ 1,954	\$ 1,954
DISBURSEMENTS						
Office Expenditures	\$ 1,500	\$ 1,299	\$ 201	\$ 2,000	\$ 2,708	\$ (708)
Total Disbursements	\$ 1,500	\$ 1,299	\$ 201	\$ 2,000	\$ 2,708	\$ (708)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 262	\$ 262	\$ (2,000)	\$ (754)	\$ 1,246
CASH, JANUARY 1	3,392	3,392	-	4,146	4,146	-
CASH, DECEMBER 31	<u>\$ 3,392</u>	<u>\$ 3,654</u>	<u>\$ 262</u>	<u>\$ 2,146</u>	<u>\$ 3,392</u>	<u>\$ 1,246</u>
Cash - Prior Page		1,157,027			1,267,812	
Cash Subtotal Carryforward		<u>\$ 1,160,681</u>			<u>\$ 1,271,204</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT U

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
FEDERAL EMERGENCY MANAGEMENT ASSISTANCE FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 82,000	\$ 99,082	\$ 17,082	\$ -	\$ 620,644	\$ 620,644
Other	-	200	200	-	-	-
Total Receipts	<u>\$ 82,000</u>	<u>\$ 99,282</u>	<u>\$ 17,282</u>	<u>\$ -</u>	<u>\$ 620,644</u>	<u>\$ 620,644</u>
DISBURSEMENTS						
Administration Fees	\$ 82,000	\$ 99,282	\$ (17,282)	\$ -	\$ 620,644	\$ (620,644)
Training	-	-	-	-	-	-
Total Disbursements	<u>\$ 82,000</u>	<u>\$ 99,282</u>	<u>\$ (17,282)</u>	<u>\$ -</u>	<u>\$ 620,644</u>	<u>\$ (620,644)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash - Prior Page		<u>1,160,681</u>			<u>1,271,204</u>	
Cash Subtotal Carryforward		<u>\$ 1,160,681</u>			<u>\$ 1,271,204</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT V

**CARROLL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH - BUDGET AND ACTUAL
COURTHOUSE RESTORATION FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales Tax	\$ 187,500	\$ 165,816	\$ (21,684)	\$ -	\$ -	\$ -
Interest	-	765	765	-	5	5
Other	-	894	894	-	1,190	1,190
Transfers In	-	250,000	250,000	-	-	-
Total Receipts	<u>\$ 187,500</u>	<u>\$ 417,475</u>	<u>\$ 229,975</u>	<u>\$ -</u>	<u>\$ 1,195</u>	<u>\$ 1,195</u>
DISBURSEMENTS						
Miscellaneous	\$ 2,000	\$ 744	\$ 1,256	\$ -	\$ 744	\$ (744)
Roof Project	100,000	370,854	(270,854)	-	-	-
Total Disbursements	<u>\$ 102,000</u>	<u>\$ 371,598</u>	<u>\$ (269,598)</u>	<u>\$ -</u>	<u>\$ 744</u>	<u>\$ (744)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 85,500	\$ 45,877	\$ (39,623)	\$ -	\$ 451	\$ 451
CASH, JANUARY 1	551	551	-	100	100	-
CASH, DECEMBER 31	<u>\$ 86,051</u>	<u>\$ 46,428</u>	<u>\$ (39,623)</u>	<u>\$ 100</u>	<u>\$ 551</u>	<u>\$ 451</u>
Cash - Prior Page		<u>1,160,681</u>			<u>1,271,204</u>	
Cash Subtotal Carryforward		<u>\$ 1,207,109</u>			<u>\$ 1,271,755</u>	

The accompanying Notes to the Financial Statements are an integral part of this statement.

**CARROLL COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Carroll County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board of Trustees or the Senate Bill 40 Board of Trustees. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed by warrant or in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

Cash balances at January 1, 1999, as previously stated have been decreased to reflect outstanding warrants.

Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1997, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Year(s) Ended December 31,</u>
Federal Emergency Management Assistance	1999
Election Services	1999
Courthouse Restoration	1999
Focus on Kids	1999

**CARROLL COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Practices (Continued)

Warrants issued were in excess of budgeted amounts for the following funds:

Fund	Year(s) Ended December 31,
General Revenue	2000
Prosecuting Attorney Training	2000 and 1999
Associate Division II Interest	2000 and 1999
Circuit Clerk Interest	1999
Federal Emergency Management Assistance	2000 and 1999
Courthouse Restoration	2000 and 1999

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

Published Financial Statements

Under Sections 50.800 and 50.810, RSMO 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

Fund	Year(s) Ended December 31,
Health Center	2000 and 1999
Senate Bill 40 Board	2000 and 1999
Carroll County Fire Protection District No.1	2000 and 1999
Carroll County Ambulance District	1999

**CARROLL COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

NOTE 2 CASH

The county has not adopted a formal investment policies for its monies. However, the county has also determined through experience that checking accounts, certificate of deposits, and negotiable order of withdrawal (NOW) accounts are appropriate types of accounts or instruments for its needs.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and NOW accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

The financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the County Collector's cash balances are included since collateral securities cover amounts not covered by federal depositary insurance are pledged to the county rather than to specific county officials.

The County's deposits at December 31, 2000 and 1999, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

The Developmentally Disabled Board's deposits at December 31, 2000 and 1999, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

NOTE 3 TAXES

The assessed valuation of the tangible property for the calendar year 2000 and 1999 for purposes of local taxation was \$120,215,319 and \$120,845,697.

**CARROLL COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

NOTE 3 TAXES (CONTINUED)

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar year 2000 and 1999 for purposes of local taxation was:

	<u>2000</u>	<u>1999</u>
General Revenue Fund	\$ 324,755	\$ 300,942
Health Department	122,645	108,809
Senate Bill 40/Sheltered Workshop	122,647	108,681
Drainage District III	<u>24,001</u>	<u>24,427</u>
Total	<u><u>\$ 594,048</u></u>	<u><u>\$ 542,859</u></u>

These levies represent amounts directly received by the County for its purposes versus amounts collected by the County as a pass through on behalf of another entity.



Business Consultants ▶ Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and
Officeholders of Carroll County, Missouri

We have audited the special-purpose financial statements of Carroll County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 22, 2001. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Carroll County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of Carroll County in a separate letter dated March 22, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Carroll County, Missouri's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect Carroll County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Page Two

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses.

This report is intended for the information and the use of the administration, management, County Commissioners, State of Missouri Auditor's Office and Federal and State awarding agencies and is not intended to be and should not be used by anyone other than these specific parties.

Original Signed by Auditor

LARSON, ALLEN, WEISHAIR & CO., LLP

March 22, 2001
St. Louis, Missouri



Business Consultants • Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission and
Officeholders of Carroll County, Missouri

Compliance

We have audited the compliance of Carroll County, Missouri with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. Carroll County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Carroll County, Missouri's management. Our responsibility is to express an opinion on Carroll County, Missouri's compliance based on our audits.

We conducted our audits of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Carroll County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audits do not provide a legal determination on Carroll County, Missouri's compliance with those requirements.

In our opinion, Carroll County, Missouri complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999.

Internal Control Over Compliance

The management of Carroll County, Missouri is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Carroll County, Missouri's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and the use of the administration, management, County Commissioners, State of Missouri Auditor's Office and Federal and State awarding agencies and is not intended to be and should not be used by anyone other than these specific parties.

Original Signed by Auditor

LARSON, ALLEN, WEISHAIR & CO., LLP

March 22, 2001
St. Louis, Missouri

**CARROLL COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

- Material weakness identified? _____ Yes X No
- Reportable condition identified that are not considered to be material weaknesses?
_____ Yes X None Reported
- Noncompliance material to financial statements noted?
_____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness identified? _____ Yes X No
- Reportable condition identified that are not considered to be material weakness?
_____ Yes X None Reported

Type of auditor’s report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

_____ Yes X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	2000 Amount	1999 Amount
20.205	Off System Bridge Replacement and Rehabilitation Program	\$ 271,236	\$423,856
83.544	FEMA – State and Local Assistance	620,644	-
		<u>\$ 891,880</u>	<u>\$423,856</u>

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee? _____ Yes X No

**CARROLL COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

Section II – Financial Statement Findings

None.

Section III – Federal Awards Findings and Questioned Costs

There were no audit findings related to internal control, compliance, questioned costs, or fraud that related to federal awards for the year ended December 31, 2000 and 1999.

**CARROLL COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

Financial Statement Findings

The audit did not disclose any noncompliance which is material to the special-purpose financial statements of the County.

Federal Award Findings and Questioned Costs

There were no prior year audit findings related to internal control, compliance, questioned costs, or fraud that relate to federal awards for the years ended December 31, 1998 and 1997.

**CARROLL COUNTY, MISSOURI
CORRECTIVE ACTION PLAN
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

Findings – Financial Statement Audit

None.

SCHEDULE 1

**CARROLL COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	
			1999	2000
U.S. DEPARTMENT OF AGRICULTURE:				
Passed through State Department of Health Special Supplemental Nutrition Program for Women, Infants and Children	10.557	ER00045-8124	\$ 28,558	\$ 31,119
Passed through State Department of Social Services Summer Food Service Program for Children	10.559	None	650	-
Watershed Protection and Flood Prevention	10.557	None	105,756	-
Total U.S. Department of Agriculture			\$ 134,964	\$ 31,119
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through the Department of Public Safety Emergency Management - State & Local Assistance	83.544	None	\$ 620,644	\$ -
Total Federal Emergency Management Agency			\$ 620,644	\$ -
U.S. DEPARTMENT OF JUSTICE:				
Direct Programs:				
Public Safety Partnership and Community Policing ("Cops") Grants	16.710	95DMR X0166	\$ 8,310	\$ -
Total U.S. Department of Justice			\$ 8,310	\$ -
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through State Highway and Transportation Commission				
Off System Road and Bridge Replacement	20.205	BRO-025	\$ 423,856	\$ 271,236
Total Environmental Protection Agency			\$ 423,856	\$ 271,236
GENERAL SERVICES ADMINISTRATION				
Passed through the Office of Administration Donation of Federal Surplus Property	39.003	None	\$ 5,693	\$ 4,576
Total General Services Administration			\$ 5,693	\$ 4,576

SCHEDULE 1

CARROLL COUNTY, MISSOURI SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:

Passed through State:

Department of Health

Childhood Immunization Grants	93.268	PG0064-8124IAP	\$ 2,260	\$ -
Child Care and Development Block Grant	93.575	ER0161-0085	605	110
Block Grant to the States	93.994	ER0161-8124	14,383	10,917

Department of Social Services:

Child Support Enforcement

Block Grant to the States	93.563	None	16,892	21,241
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Total U.S. Department of Health and Human Resources			\$ 34,140	\$ 32,268
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Total Federal Financial Assistance

\$ 1,227,607	\$ 339,199
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Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Carroll County, Missouri, and is presented on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

CARROLL COUNTY, MISSOURI

MANAGEMENT LETTER

DECEMBER 31, 2000

To the County Commission and
Officeholders of Carroll County, Missouri:

In planning and performing our audit of the general-purpose financial statements of the Carroll County as of and for the years ended December 31, 2000 and 1999, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgement, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

OBSERVATIONS

We noted the following observations that are not considered to be reportable conditions, but are comments to help strengthen internal controls and operating efficiency.

Sheriff's Office

Currently, the Sheriff's Office does not deposit money on a daily basis. We encourage the Sheriff's Office to deposit monies on a daily basis and to continue to maintain all County monies in fully secured bank accounts, while gaining the Board of Commissioner's approval for opening and closing all bank and depositary accounts.

Senate Bill 40 Board

The Senate Bill 40 Board budgets for 2000 and 1999 calendar years contained several misclassifications of both budgeted and actual receipts and disbursements. In addition, it appears the actual amounts presented on the budget documents were not agreed to the accounting records. To be of maximum assistance to the Senate Bill 40 Board and to adequately inform the public, the budget document should include accurate classifications and the actual receipt and disbursement information included in the budgets should be agreed to the accounting records.

Changes in Reporting Requirements

The Governmental Accounting Standards Board recently released a new financial statement reporting requirement commonly referred to as "GASB 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments". The intent of GASB 34 is to standardize financial statement reporting across governmental entities and to make them more comparable to statements issued by like-sized profit-seeking companies. Adherence to GASB 34 is a requirement for all local governmental entities, including counties, and the gradual implementation requirement is as follows:

<u>Entities With Revenues</u>	<u>Fiscal Year Beginning After</u>
Greater than \$100 million	June 15, 2001
\$10 - \$100 million	June 15, 2002
Less than \$10 million	June 15, 2003

GASB 34 will require government-wide financial statements to include a Statement of Activities and a Statement of Net Assets. It will also require as supplemental information a narrative section referred to as "Management Discussion and Analysis" to further communicate the operations and goals of the School District. As management is ultimately responsible for the financial statements, they will likewise be responsible for all statements as reported under GASB 34.

We recommend that the County familiarize itself with GASB 34 and the new reporting requirements prior to your implementation year. We encourage you to reference the GASB Guide to Implementation of GASB 34 Basic Financial Statements. As always, we remind you that the staff of LarsonAllen is available on a year-round basis and will gladly meet with you to plan for your County's implementation objectives. Furthermore, we will continue to update you as your compliance date nears.

Cooperation

We received complete cooperation from all County officials during the 1999 and 2000 audit. It appears that the overall accounting procedures laid down by the County, are being adhered to by the officials within each office.

We welcome the opportunity to discuss the points mentioned in this letter, or any other accounting and procedural problems in order to coordinate our efforts with you, the mutual objectives being the development of more effective accounting, financial reporting, and business procedures for the County.

We understand that some of the aforementioned points are in the process of implementation or may already have been implemented; however, these points are noted so that effective follow up can be accomplished.

Thank you for the opportunity to be of service to you. We sincerely appreciate all the courtesies and cooperation extended to us by you and your staff and remind you that we are available on a year-round basis. Please do not hesitate to call us whenever you believe we can be of assistance.

This report is intended solely for the information and use of the County Commission and Officeholders of Carroll County, and others within the administration.

LARSON, ALLEN, WEISHAIR & CO., LLP

March 22, 2001
St. Louis, Missouri